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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3357 OF 2005

IN

INCOME TAX APPEAL (L) NO. 1409 OF 2005

The Commissioner of Income Tax ... Appellant

Versus

M/s. Metropolitan Exichem Pvt.Ltd.. Respondent

Mr. A.D. Kango for the Appellant.

Ms. Aasifa Khan for Respondent.

**CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.**

DATED: SEPTEMBER 12, 2007

P.C.:

. There is delay of 448 days in preferring the appeal. Earlier affidavit was filed showing the cause by V.Rajaram. Additional affidavit has been filed by T. Shankar. In his affidavit he points out as under :

"I say and submit that the draft Appeal memo was received on or around 7.2.2005 and, thereafter corrections were made and the Appeal was filed by the Appellant on 25.10.2005....."

. In so far as the delay in the law department or Ministry of law, it has been explained as under :

"It is because of negligence and carelessness on the part of the Ministry of Law and its staff, who could not take precaution to file the said Appeal as expeditiously as possible....."

. It is also pointed out that in the month of March, 2005 there was a time barring completion of scrutiny assessment cases, on account of which the Officer was severely pressed for time. He further submits that in the month of May/June, 2005, there was transfers of officers.

. In our opinion, even considering the exception for the month of March and for the month of May and June, there is no explanation for April and the months after June upto October. Considering the above, in our opinion, the cause would not amount to sufficient cause. Hence, motion dismissed. We may also point out that respondents have filed affidavit contesting the contentions. Hence, motion dismissed. No order as to costs.

(J.P. DEVADHAR, J.)

(F.I.REBELLO, J.)